FOR MYSORE STATE

P.W (1954) Department.

M8. SERIES.

G.O. No. 3141

Dated 4-9-54

clos

[Despatch Abstract.]

Port Trusts- Mangalore- Audit of accounts- Examinie of Local Fund Accounts- Appointed as Auditor.

P.W.D.(F.)

5/6

Memo. No. 44906 F/54-1 dt. 4-6-54.

Mangalore Port Trust - Audit of accounts - Appointment of Auditors.

The attention of the A.G., and the Examiner of Local Fund Accounts is invited to G.O. No. 45 Finance (Marine) dt. 27.7.25 in which the A.G. and the Ex. of L.F. Accts were appointed as Auditors to audit and examine the accounts of the receipts and expenditure of the Trustees of the Port of Tuticorin, under section 85 of the Tuticorin Port Trust Act, 1924. It is proposed to similarly appoint the A.G., and the Ex. of L.F. Accts. as the Auditors to audit and examine the accounts of the receipts and expenditure of the Trustees of the Port of Mangalore under section 85 of the Mangalore Port Trust Act, 1953. The A.G., and the Ex. of L.F. Accts are requested to state whether there is any objection to the proposed appointments being made.

* pp 4-5/(E)

@ p 36 of Act

@ pp 26-27 of Act

To the A.G. Madras.
To the Ex. of L.F. Accts.
Copy to the FPO.

3/6

4.6.54

3.6.54

11/8/7

3 P.W.D.(F.)

Memo. no. 44906F/54-2 dt. 7-7-54.

Mangalore Port Trust - Audit of accounts - Appointment of Auditors.

Ref: A.G.'s Ex. of L.F. Accts., Memo. no. 44906F/54-1 dt. 4-6-54.

The A.G. and the Examiner of Local Fund Accts. are requested to expedite their reports.

10/7/54

To The A.G. Madras.

To The Ex. of L.F. Accts.

5.7.54

(15)

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C.A.Pro.434.

Office of the Accountant-General,
Madras, Dated the 15 July 54.

SECRETARY TO
17 JUL 1954
PUBLIC WORKS DEPARTMENT

56894

From

The Accountant-General,
Madras.

To

The Assistant Secretary to
Government of Madras,
Public Works Department,
Madras.

Sir,

Sub: Mangalore Port Trust - Audit of accounts - Appointment of Auditors.

...

With reference to Government Memo. No.44906.F/54-2 dated 7.7.54 on the subject indicated above, I am to state that the matter is under examination and a final reply will be sent shortly.

PWD (F.)

AR-Hill 20.8.54.

19.7.54

Yours faithfully,

Examiner (Outside Audt Dept.)

59532

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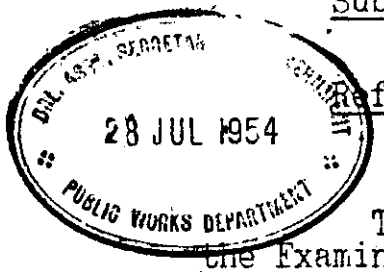
Office of the Examiner of
Local Fund Accounts, Madras-1,
Dated 26 July 1954.

L.F. No. 2798

Sub:- Mangalore Port Trust - Audit of accounts - Appointment of auditors.

Ref:- Government Memorandum No. 44906 F/54-1, P.W.D., dated 4-6-1954.



Plan

There is no objection to the proposal to appoint the Examiner of Local Fund Accounts, Madras, as the auditor to audit and examine the accounts of the receipts and expenditure of the Trustees of the Port of Mangalore under Section 85 of the Mangalore Port Trust Act 1953.

P.V.S. Maniam 23.7.54

(P.V.S. Maniam)
Examiner of Local Fund Accounts.

23/7/54

To

The Assistant Secretary to Government,
Public Works Department,
Fort St. George, Madras.

PWD (F1)

Filed pending the receipt of the report of the A.G. which is awaited till 20-8-54.

29.7.54

Plan

28/7/54 29-7-54

64850

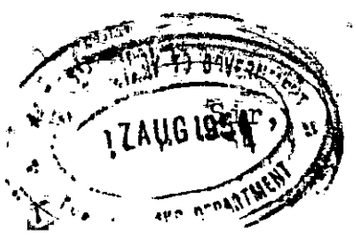
No. O.A. 28-18/54-55/505 Office of the Accountant General, Madras-9, dated 16th August, 1954.

From

Sri A. Balakrishnan,
Accountant General, Madras.

To

The Secretary to Government,
Public Works Department, Madras.



Subject:- Mangalore Port Trust - Audit of Accounts - Appointment of Auditors.

With reference to Government, Public Works Department, Memorandum No. 44906.F/54-1, dated 4-6-54, on the subject indicated above, I have to state that expenditure on works relating to the improvement and survey of the Mangalore Port, which is incurred by the Executive Engineer, South Kanara Division, is being audited by this office. The charges are, however, debited to 'Minor Ports Fund' - vide correspondence resting with this office letter No. W4. Sal. 507, dated 31-3-54. The works executed by the Madras Public Works Department in connection with the Mangalore Port are treated as "Deposit Works" - vide Para 479, Madras Public Works Account Code. Therefore, the audit exercised by this office in regard to these transactions is, in the normal course, in the same way as other "Deposit Works" executed by the Public Works Divisions are dealt with.

The circumstances under which the Accountant General was appointed as Auditor in the case of Tuticorin Port Trust are not, however, quite clear; but it is seen that the works relating to the Tuticorin Harbour were executed by the Harbour Engineer-in-Chief to Government and a separate Division was formed for the same. The Engineer-in-charge was rendering accounts to Accountant General for audit, and perhaps the Accountant General functioned as Auditor in regard to this works expenditure with reference to Para 479 of Madras Public Works Account Code cited above.

In the circumstances, it does not appear necessary to appoint the Accountant General also as the Auditor in addition to the Examiner of Local Fund Audits, who audits and examines the accounts relating to the receipts and expenditure of the Port of Mangalore.

Yours faithfully,

(A.Balakrishnan)
ACCOUNTANT GENERAL.

C.M. 44906F/54.

P.W.D. (F1)

PORT TRUSTS - Mangalore - Audit of accounts - Examiner of Local Fund Accounts - Appointed as Auditor.

Read:

From the Examiner of L.F. Accts. Letter L.F.No.2798 dated 26-7-54.
From the Accountant-General, Madras, Letter No.O.A.28-18/54-55/505 dated 16-8-54.

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ORDER MS NO. 3141 P.W. DATED 4-9-54

Under Section 85 of the Mangalore Port Trust Act, 1953, the Government hereby appoint the Examiner of Local Fund Accounts, Madras, as Auditor, to audit the accounts of the receipts and expenditure of the Trustees of the Port of Mangalore.

To the Examiner of Local Fund Accounts.
To the State Port Officer.
To the Accountant-General, Madras.
To the Collector of South Kanara.
(Spare copies 3)

Regd. Post / Messenger.

Date 105 . Despatch's Initials

C.No.44906 F/54.

P.W.D. (F1)

Port Trusts - Mangalore - Audit of accounts - Appointment of Auditors.

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To the Accountant-General, and Examiner of Local Fund Accounts, Memo No.44906-F/54-1 dated 4-6-54.
From the Examiner of Local Fund Accts. Letter L.F.No.2798 dated 26-7-1954.
From the Accountant-General, Madras, Letter No.O.A.28-18/505 dated 16-8-1954.
54-55/

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Under section 85 of the Mangalore Port Trust Act, 1953, the State Government will have to appoint the auditors to audit the accounts of the receipts and expenditure of the Port Trust Board. The Government accordingly, on the analogy of the orders issued in G.O.Ms.No.457 P.W. dated 27-7-1925 in the case of the Tuticorin Port Trust, requested the Accountant-General, Madras, and the Examiner of Local Fund Accounts whether they have any objection to their being appointed the auditors to audit the accounts of the Mangalore Port Trust Board. The Examiner of Local Fund Accounts has no objection to the proposal. For the reasons stated in his reference on pp.9-10 c.f., the Accountant-General has stated that it does not appear necessary to appoint him as an auditor in addition to the Examiner of Local Fund Accounts. In the circumstances it is for consideration whether the Examiner may be appointed as the auditor to audit the accounts of the Port Trust Board. Draft order below is for consideration. Fin may see for remarks, if any, before issue.

25/8/54.

The A.G. has got experience of auditing the capital expr on harbour works at Madras, Cochin, Vizag etc. It would therefore be desirable to have the A.G. to audit big capital expr if any, at Mangalore at a future date. For the present the Exr of L.F.A.

= F

may be appointed the Auditor of the receipts and expn of the Mangalore P.T.

27.8.54

A.G.'s Circular dtd 6 Aug 54 ...

Any new responsibility should be entrusted to the Auditor of Local Funds

PWD U.O. No 44906 F/54-3. 28-8-54

Finance (Accounts):

May be perused and returned to PW. Draft order accepted

29.8.54

31.8.54 PW (F)

The draft below may now issue.

2.9.54

3/8/54

68757

DIR. INST. SECRETARY TO GOVT. 31 AUG 1954 FINANCE DEPARTMENT

EDUCATIONAL ... SECRETARY TO GOVT. 28 AUG 1954 FINANCE DEPARTMENT